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Mr. Thurber shows himself to be thoroughly familiar with his subject. He takes up the several sections of the statute, groups the pertinent Treasury Regulations under each section and then comments upon the theory underlying them, quoting many court decisions upon which these Regulations have been based, sustained, or in some cases overruled. He gives a remarkably clear and systematic exposition of the law and rulings under which the tax is collected and shows incidentally, though without criticism, the extremely technical basis of some of the Regulations—for instance the requirement of the existence of actual necessity before allowing a deduction for support of a decedent's dependents (Art. 49, pp. 3-145). Through this part of the book frequent footnotes refer to the cases and to the Treasury Decisions. These latter are printed as Addenda to the book itself and are followed by a complete copy of the several complex forms deemed necessary to enable the Department properly to collect the tax. In the final section of the book, recent changes made in the 1921 Revision of the Regulations are considered. It might have been preferable that these changes should have been included in the main text of the book instead of being merely therein referred to. The text, to take an example, gives the 1919 ruling that a deceased partner makes a gift of his share of the good will of a business to the survivors in contemplation of and to take effect at death where the consideration was a similar contingent gift to him, and the value thereof is therefore taxable, while the 1921 Revision makes this value taxable only where the decedent has not received money or money's worth for his share. Mr. Thurber (p. 102) states it is not clear how far the 1921 Revision modifies the 1919 one and thus leaves the matter there. An adequate though not complex index completes the book.

The work is therefore a clear exposition of the Bureau's interpretation of the act under the 1919 Revision indicating the changes of the 1921 Revision, leaving the Executor and his Attorney, to both of whom the book is dedicated, to determine "what rulings he may reasonably expect to obtain from the Bureau." This purpose is accomplished, the work is well done and should prove of great value to one seeking a working knowledge of matters connected with the Federal Estate Tax.

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SECESSION AND CONSTITUTIONAL LIBERTY. By BUNFORD SAMUEL. New York: THE NEALE PUBLISHING COMPANY. 1920. Vol. I, pp. 403; Vol. II, pp. 435.

One who is inclined to seek first for facts and then for conclusions is apt to be a little unfair to a work like the present which seemingly starts with the thesis that the southern states had a right to secede from the Union, or, in the words of the author, that a nation has a right to "Secede from a Compact of Federation and That Such Right Is Necessary to Constitutional Liberty and a Surety of Union" (title page), and then finds us supporting evidence. After devoting about one-eighth of the text to a framing of the issue and a more detailed exposition of the thesis, the author devotes the balance of the 819 pages to fifty Appendices, themselves numerous sub-divided, and consisting mainly of quotations from various writers. Though many of the author's few words are devoted to a defense of his position that the question of the right of secession is not "academic" though settled by force, because "reason" has not denied the right, one leaves his arena with a feeling that the point has not been proved. But that does not detract from the value of the work as a presentation of a subject of scientific and historical interest. The writer's classical training finds frequent

expression; his philosophical insight and grasp of principles are delightful; but the legal and historical sense is hurt by the absence of a thorough citation of authorities.

E. G.

NOTES ON SOVEREIGNTY. By ROBERT LANSING. Washington, D. C.: CARNEGIE ENDOWMENT FOR INTERNATIONAL PEACE. 1921. pp. 94.

Mr. Lansing's little volume of about one hundred pages consists of four essays reprinted from "The American Journal of International Law" and the "Proceedings of the American Political Science Association," in which the author states his views on state and world sovereignty. After examining and criticising various concepts of sovereignty held by some of the political philosophers of the past, he offers his definition as a suggestion from one whose knowledge is based on practical experience. According to his views, supreme physical power, the ability to coerce all others into obedience, is sovereignty, and the rule of human conduct emanating from the possessor of this superior power is law.

The book is not intended to be exhaustive, but is rather a collection of notes which places before the layman and student in a direct and simple manner an exposition of terms which are being used with constantly increasing frequency.

THE AMERICAN PHILOSOPHY OF GOVERNMENT. By ALPHEUS HENRY SNOW. New York: G. P. PUTNAM'S SONS. 1921. pp. iii, 484.

The subjects discussed in this collection of essays, ranging from the Declaration of Independence to the Disposition of the German Colonies, are so varied that the broad title, "The American Philosophy of Government," seems scarcely broad enough. Despite the diversity, however, the author manages to expound his theory consistently in relation to each topic. The doctrine underlying the American political system, according to Mr. Snow, is a development of the religious and political philosophy of the Reformation—namely, that all men are created equal, as spiritual beings, having certain fundamental or natural rights which are neither created or extinguishable by a state (pp. 42-48). To a student of the law the most interesting essay is that on "The Position of the Judiciary," which points out why the superintendence of the state's activities is most properly left to the courts (p. 192). While approving the growing movement for the recall of judges and decisions, the author considers it a dangerous power to wield, and believes it safer in most cases to allow the courts to correct their own mistakes, upon sensing public disapproval.

THE LAW OF BUSINESS PAPER AND SECURITIES. By CHARLES F. DOYLE. Chicago: T. H. FLOOD & Co. 1920. pp. iv, 423.

THE AMERICAN RAILROAD PROBLEM. By I. LEO SHARFMAN. New York: THE CENTURY Co. 1921. pp. xiii, 474.

LE GOUVERNEMENT DES JUGES. By EDOUARD LAMBERT. Paris: MARCEL GIARD & CIE. 1921. pp. 276.

TRAITÉ DE DROIT CONSTITUTIONNEL. By LEON DUGUIT. Paris: ANCIENNE LIBRAIRIE FONTEMOING & CIE. 1921. pp. xi, 593.

TIRED RADICALS AND OTHER PAPERS. By WALTER WEYL. New York: B. W. HUEBSCH, INC. 1921. pp. 223.

TRAITÉ DE DROIT INTERNATIONAL PUBLIC. By PAUL FAUCHILLE. Paris: ROUSSEAU & Co. 1921. pp. x, 1095.